



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 8 अक्टूबर, 2004/16 आश्विन, 1926

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 4 अक्टूबर, 2004

संख्या ई० एक्स० एन०-एफ० (10) 1/97-II.--प्रारूप संशोधन नियम नामतः "दो हिमाचल प्रदेश जनरल सेल्ज टैक्स (सैकेण्ड अमेंडमेंट) रूलज, 2004 को, हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 40 के अनुसरण में, इसके द्वारा सम्भाव्य प्रभावित होने वाले व्यक्तियों से आक्षेप/मुझाव आमन्त्रित करने के लिए इस विभाग की अधिसूचना संख्या ई० एक्स० एन०-एफ० (10) 1/97-II, तारीख

15-7-2004 द्वारा अधिसूचित और राजपत्र, हिमाचल प्रदेश (असाधारण) में तारीख 22-7-2004 को प्रकाशित किया गया था ;

और इस निमित्त नियत अवधि के भीतर किसी भी व्यक्ति से कोई आक्षेप या सुझाव प्राप्त नहीं हुआ/हुए हैं ।

अतः हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, इस विभाग की अधिसूचना संख्या 14-11/69-ई0 एण्ड टी0, तारीख 23-10-1970 द्वारा अधिसूचित और राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रकाशित दी हिमाचल प्रदेश जनरल सेल्ज टैक्स रुल्ज, 1970 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं ; अर्थात् :—

1. संक्षिप्त नाम.—इन नियमों का संक्षिप्त नाम दी हिमाचल प्रदेश जनरल सेल्ज टैक्स (सैकेण्ड अगैण्डमेंट) रुल्ज, 2004 है ।

2. नियम 31 का संशोधन. दी हिमाचल प्रदेश जनरल सेल्ज टैक्स रुल्ज, 1970 के नियम 31 में खण्ड (XXi) के पश्चात् निम्नलिखित नया खण्ड जोड़ा जाएगा, अर्थात् :—

“(xxii) Sale of Aviation Turbine Fuel and Lubricants filled into receptacles forming part of any aircraft registered in any other country (other than India) which is a party to the convention on International Civil Aviation, opened for signatures at Chicago on the 7th December, 1944 and which has entered into the Air Services Agreements or Air Transport Agreements with India and which are operating a scheduled or non-scheduled International air service to or from India, subject to furnishing of the following certificate to the Assessing Authority :—

### CERTIFICATE

It is certified that.....are operating the scheduled/non-scheduled air-service known as.....from.....(country) to.....on the authority of a licence/authorization No.....dated.....issued by.....

2. It is further certified that our country, namely,.....is a party to the convention on International Civil Aviation, opened for signatures at Chicago on the 7th December, 1944 and has entered into the Air Services Agreements/Air Transport Agreements with the Government of India vide No.....dated.....for operating the said air service to and from India.

3. It is also certified that I,.....on behalf of the said Air Service and the said Air Transport Company.....have purchased and filled into the receptacles of the Air Craft No.....forming part of the said Air Service,.....litters of ATF and.....lubricants valuing Rs.....and Rs....., respectively, from M/s.....holding R. C. No.....

dated.....under the Himachal Pradesh General Sales Tax Act, 1968  
vide their bill No....., dated.....

Place .....  
Dated .....

Signature & full address of the  
Purchaser with seal.

भावेन द्वारा,

हस्ताक्षरित/-  
प्रधान सचिव ।

[Authoritative english text of this Department notification No. EXN-F(10)1/97-II, dated 4-10-2004 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 4th October, 2004

No. EXN-F(10)1/97-II.—Whereas the draft amendment rules titled the “Himachal Pradesh General Sales Tax (Second Amendment) Rules, 2004 were notified vide this department notification No. EXN-F(10)1/97-II, dated 15-7-2004 and published in Rajpatra, Himachal Pradesh (Extra-ordinary) dated 22-7-2004 in pursuance of the provisions of section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) for inviting objections/suggestions the persons likely to be affected thereby;

And whereas no objection(s) or suggestion(s) has been received from any persons within stipulated period in this behalf.

Now, therefore, in exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970 notified vide this Department Notification No. 14-11/69-E&T, dated 23rd October, 1970 and published in the Rajpatra, Himachal Pradesh (Extra-Ordinary) on 11-11-1970, namely:—

1. *Short title.*—These rules may be called the Himachal Pradesh General Sales Tax (Second Amendments) Rules, 2004.

2. *Amendment rule of 31.*—In rule 31 of the Himachal Pradesh General Sales Tax Rules, 1970 after clause (xxi), the following new clause shall be added, namely:—

“(xxii) Sale of Aviation Turbine Fuel and Lubricants filled into receptacles forming part of any aircraft registered in any other country (other than India) which is a party to the Convention on International Civil Aviation, opened for signatures at Chicago on the 7th December, 1944 and which has entered into the Air Services Agreements or Air Transport Agreements with India and which are operating a scheduled or non-scheduled

international air-service to or from India, subject to furnishing of the following certificate to the Assessing Authority:—

### CERTIFICATE

It is certified that.....are operating the scheduled/  
non-scheduled air service known as.....from.....(country)  
to.....on the authority of a licence/authorization No.....  
dated.....issued by.....

2. It is further certified that our country, namely,.....is a party  
to the Convention on International Civil Aviation, opened for signatures at Chicago on the  
7th December, 1944 and has entered into the Air Services Agreements/Air Transport Agree-  
ments with the Government of India vide No.....dated.....  
for operating the said air service to and from India.

3. It is also certified that I.....on behalf of the  
said Air Service and the said Air Transport Company.....have purchased  
and filled into the receptacles of the Air-craft No.....forming part of the  
said Air Service,.....litters of ATF and.....lubricants valuing  
Rs.....and Rs....., respectively, from  
M/s.....holding R. C. No.....  
dated.....under the Himachal Pradesh General Sales Tax Act, 1968 vide  
their bill No.....dated.....

Place .....  
Dated .....

*Signature and full address of the  
Purchaser with seal.*

By order,

Sd/-  
Principal Secretary.